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# **ANNUAL REPORTS**

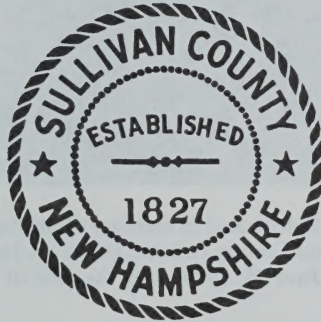
## **Sullivan County**

**New Hampshire**



# **Annual Reports**

of the Commissioners, Treasurer  
and other County Officials



**SULLIVAN COUNTY  
NEW HAMPSHIRE**

**For the Year Ending  
December 31, 1987**





The 1987 Annual Report is dedicated in memory of Shirley M. Haley, who began employment at the Sullivan County Nursing Home on July 18, 1977. She served as Office Manager from June 15, 1979, until the time of her death, January 23, 1988.

Shirley was an employee who was competent, loyal, highly respected and loved by all those with whom she worked and by Residents of the Home.

As a long-lasting tribute to her memory, the Sullivan County Nursing Home Employee of the Year Award will be named,

**SHIRLEY M. HALEY**  
**EMPLOYEE OF THE YEAR AWARD**

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## **COUNTY OFFICERS**

### **COMMISSIONERS\***

Anthony C. Maiola, Chairman	Newport
Sheila M. Stone, Vice Chairman	Meriden
Donald B. Fontaine, Clerk	Claremont

### **BUSINESS MANAGER**

Robert Hemenway	Newport
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### **COUNTY COORDINATOR**

Catherine Thurston	Newport
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### **TREASURER\***

Peter R. Lovely	Newport
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### **ATTORNEY\***

Marc Hathaway	Newport
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### **CLERK OF SUPERIOR COURT**

Henry Shaheen	Newport
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### **JUDGE OF PROBATE**

Harry V. Spanos	Newport
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### **REGISTRAR OF DEEDS\***

Sharron A. King	Newport
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### **REGISTRAR OF PROBATE\***

Diane M. Davis	Newport
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### **SHERIFF\***

Edward J. Bruno, Sr.	Newport
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### **AUDITOR**

Robert E. Snyder	Norwich, Vt.
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### **MEDICAL REFEREE**

Warren L. Franz, M.D.	Newport
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### **DEPUTY SHERIFFS**

Albert A. Gobin, Newport	Arnold Greenleaf, Newport
Frederick J. Domini, Charlestown	William J. Ball, Newport
Doris H. Courtemanche, Claremont	Kenneth R. Ranney, Claremont
Elroy R. Rock, Langdon	Jesse W. Scott, Newport
Edgar H. Masone, Grantham	Edward J. Tenney, II, Claremont
Charles E. Come, Claremont	Paul Braley, Hillsboro
Barbara Sprague, Weathersfield, Vt.	Jerri S. Bruno, Lempster

\*Elected Officials



**SUPERINTENDENT & ADMINISTRATOR  
OF COUNTY HOME AND NURSING HOSPITAL**

Mary Louise Horn

**SUPERINTENDENT OF DEPARTMENT OF CORRECTIONS**

Sandra LaPointe

**MEDICAL STAFF**

Richard Hutchins, M.D.

Judith B. Brogren, Director Nursing Services

**COMMISSIONERS OFFICE**

Sharon E. Curtis, Human Services Administrator

Penny LaFountain, Secretary & Receptionist (part-time)

Beryl Rice, Payroll Clerk

Catherine E. Thurston, County Coordinator

Doireann H. Violette, Accounts Payable Clerk (part-time)

Robert A. Hemenway, Business Manager

**CUSTODIAN**

Wilfred Legacy, Newport

**SULLIVAN COUNTY CONVENTION**

Robert J. Brodeur, Claremont

Carmine F. D'Amante, Claremont

Irene C. Domini, Charlestown

Fred Peyron, Newport

Cynthia M. McKee, Claremont

Kurt A. Normandin, Claremont

Merle W. Schotanus, Grantham

Sara M. Townsend, Meriden

Gordon Flint, Newport

Mable Cutting, Claremont

Mildred Ingram, Acworth

Eric N. Lindblade, Charlestown

Thomas Behrens, Sunapee

Beverly T. Rodeschin, Newport

Roma A. Spaulding, Claremont

Richard Krueger, Claremont

**EXECUTIVE COMMITTEE**

Gordon Flint, Chairman

Thomas Behrens

Eric N. Lindblade

Kurt Normandin

Beverly T. Rodeschin

Newport

Sunapee

Charlestown

Claremont

Newport

## COUNTY DELEGATION MEETING

December 5, 1986

A meeting of the Sullivan County Delegation was called by Chairman Merle Schotanus at the County Courthouse, in Newport, on Friday, December 5, 1986. Chairman Schotanus appointed Rep. Kurt Normandin to act as clerk. Nominations for Chairman were called for and Rep. Peyron nominated Rep. Schotanus; nominations for Vice Chairman were called for and Rep. Cutting nominated Rep. Roma Spaulding; nominations for Clerk were called for and Rep. Richard Krueger nominated Rep. Mable Cutting. All three were declared duly elected and Rep. Cutting assumed the duties of Clerk.

In attendance at the meeting were Representatives Merle Schotanus, Beverly Rodeschin, Eric Lindblade, Fredrik Peyron, Thomas Behrens, Gordon Flint, Mable Cutting, Kurt Normandin, Irene Domini, Carmine Frank D'Amante, Sara Townsend, Richard Krueger, Roma Spaulding, Mildren Ingram and Robert Brodeur. Also in attendance was Rep. Cynthia McKee, who could not vote as she had not been sworn in as a Representative. Attending were members of the press and Mr. Robert Hemenway, County Administrator. Chairman Schotanus asked those who wished to serve on the Finance Committee to submit their names as well as those who wished to be Chairman of the Finance Committee. Those wishing to serve were Beverly Rodeschin, Eric Lindblade, Fredrik Peyron, Thomas Behrens, Gordon Flint, Mable Cutting, Kurt Normandin and Irene Domini. Beverly Rodeschin and Gordon Flint wished to be considered as Chairman of the Finance Committee. A ballot vote was taken for Chairman with Behrens, Peyron and Cutting serving as tellers. Fifteen ballots were cast with Flint receiving eight votes and Rodeschin receiving seven votes and Flint was declared elected. Proceeded to vote by ballot for members of Finance Committee. Tellers reported that 15 ballots were cast and Lindblade received 11 votes; Behrens, 10 votes; Rodeschin, 9 votes; Normandin, 8 votes; Cutting, 7 votes; Domini, 7 votes; and Peyron, 6 votes. Lindblade, Rodeschin, Behrens and Normandin were declared elected to serve with Flint as Chairman. Flint asked Rep. Cutting to serve as Clerk of the Finance Committee as she is Clerk of the Delegation. She accepted.

Chairman Schotanus presented a proposal to realign the Delegation committees and it was accepted by the Delegation.

Chairman Schotanus announced that in regard to Public Relations that the Chairman of the Delegation and the Chairman of the Finance Committee would be the spokesmen; and that the Chairman, Vice Chairman and Clerk are the Executive Board.

County Administrator Mr. Hemenway was introduced and spoke to the Delegation stating that he is the link between the County Commissioners and the Delegation, and he reported on some of the problems and possible solutions facing the County in the coming year.

Chairman Schotanus announced that the next meeting would be after the 17th of December and probably early in January after members receive their legislative committee assignments.

He requested that the Executive Board, consisting of the Chairman, Vice Chairman, Clerk, and the Finance Committee meet at the close of the meeting.

The meeting was called to order at 10:00 a.m. and adjourned at 11:45 a.m.

*Mable Cutting*  
Clerk



## EXECUTIVE COMMITTEE MEETING

December 5, 1986

A meeting of the Executive Committee of the Sullivan County Delegation was held immediately following the regular meeting of the Sullivan County Delegation. Present were Reps. Schotanus, Spaulding, Cutting, Flint, Rodeschin, Behrens, Normandin and Lindblade.

Chairman Schotanus called the meeting to order and Rep. Rodeschin moved that the Executive Committee go into Executive Session to discuss personnel. Seconded by Rep. Normandin. A roll call vote was taken and all members voted in the affirmative.

Mr. Hemenway, County Administrator, was asked to be present. He and Rep. Schotanus explained the request of Leon Geil through his attorney in regard to pay, etc. On motion by Rodeschin, and seconded by Normandin, it was the unanimous vote that the Executive Committee approve the County Commissioner's recommendation of November 19, 1986 and direct Mr. Geil's legal council that further transactions be directed to the County Commissioners.

Chairman Schotanus stated that all policy matters to have entire Executive vote. All fiscal matters to be under the vote of Finance Committee.

*Mable Cutting*  
Clerk

## EXECUTIVE COMMITTEE MEETING

December 17, 1986

After the County Commissioners presented their 1987 Budget to the public on Wednesday, December 17, 1986, at the County Court House, the Sullivan County Executive Committee met to discuss some important issues.

Present at the meeting were: Reps. Schotanus, Spaulding, Flint, Normandin, Rodeschin and Behrens.

Discussion followed on the renovations of the County Records Building. Bob Hemenway told the members that renovations were needed to the building so that the County Extension Service could move into the building. Rep. Flint read part of a letter from the architects at UNH which mentioned some of the costs for renovation and what needed to be done.

Motion was made by Rep. Rodeschin and seconded by Rep. Normandin:

That the Executive Committee authorize the County Commissioners to expend the sum of \$21,000 for renovations to the Records Building so that Extension Service may move into the building and that the Extension Service Council, along with architects from UNH, shall meet with the Commissioners to discuss further renovations to the building.

Further discussion followed. A unanimous vote was then taken.

Next item discussed was the County Attorney's Office. Bob Hemenway discussed with the members the salary range for the County Attorney's position. The Commissioners recommended that the salary for the position should be \$40,000 and the secretary's position should be \$15,000 a year.

Motion made by Rep. Rodeschin and seconded by Rep. Behrens:

To authorize a salary of \$40,000 for County Attorney and \$15,000 for secretary to begin January 1, 1987.

Further discussion followed. A unanimous vote was then taken.

Next item discussed with the members was the Community Development Block Grant. Bob Hemenway and the Commissioners were seeking authority to go further with the grant process.

Moved by Rep. Behrens and seconded by Rep. Rodeschin:

Authorize the County Commissioners to seek Community Development Block Grants for Sullivan County.

Further discussion followed. A unanimous vote was then taken.

The Finance Committee then discussed the time schedule for the Budget Hearings. Rep. Flint will distribute a schedule to every delegation member when it is finalized.

Meeting was then adjourned.

*Rep. Kurt Normandin*

## **FINANCE COMMITTEE MEETING**

**January 13, 1987**

A meeting of the Sullivan County Finance Committee was held at the County Complex in Newport, NH on January 13, 1987. Attending were Chairman Rep. Gordon Flint, Representatives Eric Lindblade, Beverly Rodeschin, Kurt Normandin and Thomas Behrens. Also present were Rep. Merle Schotanus, Rep. Roma Spaulding, Rep. Mable Cutting, County Administrator Robert Hemenway, and County Treasurer Peter Lovely.

Mr. Lovely requested approval to borrow three million dollars in anticipation of taxes. On motion by Rep. Lindblade and seconded by Beverly Rodeschin, it was unanimously voted "That approval is hereby given to the Treasurer to borrow three million dollars (\$3,000,000.00) upon the order of the County Committee pursuant to RSA:29:8."

*Mable Cutting*  
Clerk

## **COUNTY DELEGATION MEETING**

**March 6, 1987**

A meeting of the Sullivan County Delegation was held on March 6, 1987, in the Ahern Building at the Sullivan County Home, with Representatives Thomas Behrens, Robert Brodeur, Mable Cutting, Irene Domini, Gordon Flint, Mildren Ingram, Cynthia McKee, Kurt Normandin, Fredrik Peyron, Beverly Rodeschin, Merle Schotanus and Sara Townsend present.

Also in attendance, but not participating in the meeting, were County Commissioners Anthony Maiola, Sheila Stone and Donald Fontaine; Mr. Robert Hemenway, Business Manager; Diane Davis, Registrar of Probate; Sharron King, Registrar of Deeds; and reporter Brad Hills.

Meeting was called to order by Chairman Schotanus at 10:10 a.m. Committee reports were given on pending legislation which is of concern to Sullivan County. All members were urged to attend all public hearings possible and support the necessary legislation.

Meeting adjourned at noon.

*Mable Cutting*  
Clerk

## ANNUAL COUNTY DELEGATION MEETING

March 6, 1987

The annual meeting of the Sullivan County Delegation was held in the Ahern Building at the Sullivan County Home with Representatives Thomas Behrens, Robert Brodeur, Mable Cutting, Irene Domini, Gordon Flint, Mildred Ingram, Kurt Normandin, Fredrik Peyron, Beverly Rodeschin, Merle Schotanus, Sara Townsend, Richard Krueger and Eric Lindblade present. Rep. Spaulding was absent as she is a member of the Appropriations Committee and they were holding hearings in Concord.

The meeting was called to order by Chairman Schotanus at 1:00 p.m. Appreciation was expressed to Elizabeth Morway and Priscilla Mathews for the delicious dinner served to all present.

Meeting opened with the Pledge of Allegiance to the Flag of the United States of American, led by Rep. Ingram.

On motion by Rep. Peyron, seconded by Rep. Domini, it was unanimously voted to accept the minutes of the last annual meeting.

On motion by Rep. Cutting, seconded by Rep. Flint, it was unanimously voted that the minutes of this annual meeting be acted upon at the next meeting of the Sullivan County Delegation.

The Chairman stated the "ground rules," the delegation members only to speak, that Rule 16 (Conflict of Interest) be used by members and let your conscience be your guide, and all votes will be by roll call. The chair will not vote except to break a tie. The Chairman stated that the meeting was called for the purpose of approving a budget for 1987 and to act upon the committee recommendations for use of Revenue Sharing Funds.

The meeting continued with Rep. Flint, Chairman of the Finance Committee, conducting the meeting. Chairman Flint explained that the Finance Committee met following a public hearing and no changes were made in the proposed budget. The budget has increased since presented by the Commissioners. In December additional expenses of \$141,000.00 for Human Services and \$120,000.00 for Workmen's Compensation were received and had to be paid so any anticipated surplus was decreased. The Finance Committee met three full days with Department heads and held four other meetings. The budget is a compromise and does not include any salary increases at the County Home as negotiations are still in progress. A supplemental budget will be presented when negotiations are completed.

Rep. Flint moved to adopt a budget of \$8,657,063.00 as recommended by the Finance Committee for the support of Sullivan County for 1987. Seconded by Rodeschin. Defeated 6-6.

Rep. Krueger moved that the amount for the Economic Development Agent be increased from \$27,000.00 to \$34,560.00. Seconded by Rep. Townsend. Defeated 8-3 with Rep. Flint abstaining (Rule 16).

Moved by Rep. Townsend, seconded by Rep. Domini, to raise the line item (1001 - Dept. 440 - Sheriff's Salary) by \$437.00 to \$25,437.00, but keeping the bottom line figure for Sheriff's Dept. at \$201,964.00. Motion carried 7-5.

Discussion held as to number of firearms belonging to the Sheriff's Department. Rep. Rodeschin reported that the county owns six firearms. Not required to furnish firearms to bailiffs. Sheriff Bruno is only sheriff not having one, but one is on loan until one is provided to him.

Moved by Rep. Behrens, seconded by Rep. Cutting, to amend the Nursing Home budget line item 12029 be increased by \$1,200.00 and Special Grant to Counseling Center 18079 be reduced by \$1,200.00. Motion carried 8-4.



Moved by Rep. Townsend, seconded by Rep. Domini, to raise the line item Counseling Center (18,800 - Dept. 866) by the sum of \$6,200.00. The sum recommended by the Commissioners - (the total then will be \$25,000.00). Motion defeated 10-2.

Moved by Rep. Krueger, seconded by Rep. Townsend, to decrease Dept. 867 (Rehabilitation Center) by \$2,500.00. Motion defeated 11-1.

Moved by Rep. Domini, seconded by Rep. Townsend, to grant fund Fort #4 in the sum of \$5,000.00. Defeated 7-5.

Moved by Rep. Krueger, seconded by Rep. Townsend to reduce Dept. 482 - Dispatch Center - by \$15,000.00. Defeated 11-1.

Moved by Rep. Flint, seconded by Rep. Normandin, to adopt, as amended, a budget of \$8,657,063.00 as recommended by the Finance Committee for the support of Sullivan County for 1987. Carried 11-1.

Moved by Rep. Flint, seconded by Rep. Normandin, that the Delegation approve the expenditure of Revenue Sharing Funds with accrued interest to Dept. 420 (Register of Deeds) and Dept. 540 (County Home in Nursing). Voted favorable 12-0.

Meeting adjourned at 3:05 p.m.

*Mable Cutting*  
Clerk

## **FINANCE COMMITTEE MEETING**

**May 22, 1987**

A meeting of the Finance Committee of the Sullivan County Delegation was held at the Sullivan County Complex in Newport, N.H. on May 22, 1987 at 9:45 a.m. with Chairman Gordon Flint conducting the meeting. Also in attendance were Reps. Thomas Behrens, Roma Spaulding, Mable Cutting, Beverly Rodeschin, County Commissioner Anthony Maiola and Business Manager Robert Hemenway.

Reports were given by Mr. Hemenway. A severe staffing problem exists at the Sullivan County Home due to a shortage of nurses and unable to find sufficient numbers to staff the Home. All admissions are on hold at this time. Consideration is being given to upgrading some of the positions to be more competitive with the local market.

Reported on renovations and asbestos removal at the Records Building which is to be used by the Sullivan County Extension Service. Bids to be in by June 10th.

Reported on negotiations at the County Home.

The budget was reviewed and no action is needed at the present time in changing any figures in the budget.

Letter received from Sheriff Bruno in regard to increased costs in his budget due to transportation costs. Action will be taken later if additional money is necessary as determined by the Finance Committee.

*Mable Cutting*  
Clerk

## **SULLIVAN COUNTY DELEGATION MEETING**

**June 19, 1987**

A meeting of the Sullivan County Delegation was held June 19, 1987 at the Sullivan County Complex in Newport, N.H. with Reps. Merle Schotanus, Roma Spaulding, Gordon Flint, Mable Cutting, Beverly Rodeschin, Eric Lindblade, Richard Krueger, Cynthia McKee, Fredrik Peyron, Mildred Ingram, Robert Brodeur, Irene Domini, Senator Disnard, and Business Manager Robert Hemenway present.

The meeting was called to order by Chairman Schotanus at 9:35 a.m.

The minutes of the Annual Meeting of March 6, 1987 were unanimously adopted

Rep. Krueger, for the Commerce Committee, reported that no meeting of the Committee as a whole had been held, but he is working on possible proposals for a by-pass for Newport and Claremont. Reminded all present of the Public Hearing which will be held July 15, 1987 at 7:00 p.m., at the State House, in regards to the Highway System. Will gather material and have a full committee meeting. Hopes to work with Rep. Domini on proposed bill regarding the Cheshire Bridge.

Rep. Spaulding reported on bills in connection with Health and Human Services which have passed in the legislature as well as ones that have been defeated. All counties will be paying more and there will be an August hearing in regard to county charges. A new committee will be established.

Rep. Domini reported she will be asking for the L.S.R. number to "negotiate and purchase the Cheshire Bridge." Senator Disnard stated that he would support the proposed bill.

The bill for the Cornish and Windsor Bridge was signed by the Governor on May 25th.

Rep. Schotanus reported for Rep. Behrens, in his absence, on Resources and Environment. HB 637 in regard to Sunapee State Park was re-referred to committee and will be reported and acted upon at the next session.

Rep. Schotanus reported that Rep. Peyron has been appointed to the N.H. Land Trust Committee.

Rep. Rodeschin reported on Administration bills and spoke of concern of H.B. 352 concerning revenue sharing and she will follow this bill.

Senator Disnard spoke of the success of Rep. Jeff Miller in obtaining funds for repair of the Westminster Bridge. Spoke of need to work together to have the Cheshire Bridge repaired or replaced as it is a necessary connector for the communities on both sides of the Connecticut River.

Rep. Ingram reported that she is introducing a bill allowing for a budget line item veto.

Rep. Cutting reported on education and the state has agreed to pay their share of Catastrophic Aid, but the local districts will now pay three and one-half times the state average instead of the \$9,000.00 they have been paying. Senator Disnard stated that the districts will be receiving more money than previously.

Mr. Hemenway reported on approval of a Block Grant for \$317,000.00 which will be used for the water system at the Sullivan County Home.

Account 4190 - Human Services will need a supplemental appropriation of \$341,496.00. Old Age Assistance \$6,484.00; Inter. Nursing Care \$38,437.00; Board and Care of Children \$319,071.00; and A.P.T.D. will have a balance of \$22,496.00.

Negotiations have been completed at the County Home and the employees will receive a 5% increase, retroactive to January 1, 1987. Also 100% dental coverage for the employee and any additional family members must be paid for by the employee. Employees voted to be enrolled in an H.M.O. Will need another \$145,000.00 to pay for the health insurance.

The County Commissioners will propose a supplemental budget, a public hearing will be held, the Finance Committee will meet and consider the information, and make a decision for recommendation to the full County Delegation. The County Delegation will make the final decision on the supplemental budget.

The removal of asbestos at the Records Building is nearly complete.

Only one bid was received for the renovations of the Records Building. Bids are to be asked for again with a completion date of December 15, 1987.

The consultants for the County Dispatch Center are working on the study and will report to the County Commissioners by October 1, 1987.

Meeting adjourned at 12:02 p.m.

*Mable Cutting*  
Clerk

# FINANCE COMMITTEE MEETING

July 10, 1987

A meeting of the Sullivan County Finance Committee was held on July 10, 1987 in the Sullivan County Complex, Newport, N.H. at 9:45 a.m. with Chairman Gordon Flint presiding. Also present were Reps. Merle Schotanus, Roma Spaulding, Mable Cutting, Thomas Behrens, Eric Lindblade, Beverly Rodeschin and Business Manager Robert Hemenway.

The proposed Supplemental Budget as presented by Mr. Hemenway is:

1. Collective Bargaining Cost		\$ 140,475.00
a. House of Corrections	\$ 9,390.00	
b. Nursing Home	131,085.00	
2. Human Services		341,496.00
a. Old Age Ass't.	- 6,484.00	
b. A.P.T.D.	+ 22,496.00	
c. Int. Nursing Care	- 38,437.00	
d. Board and Care*	- 319,071.00	
*(For juveniles - including court-ordered placements)		
3. C.D.G. Matching Funds		8,750.00
\$300,000.00 over a 5-year period		
4. Sewerage Treatment Plant**		20,000.00
**(Purchase and install a surface aerator system at the two lagoons at the plant)		
		<hr/>
		\$ 510,721.00

The costs for the first five months of 1987 for Human Services were averaged out and that average was used to establish the estimated amount needed for 1987.

## Sullivan County Human Services

Service	1985	1986	1987	% Chg
Old Age Asst.	\$ 30,641.00	\$ 27,155.00	\$ 34,848.00	28%
Aid to Permanent & Totally Disabled	169,029.00	198,650.00	177,504.00	(11%)
Intermediate Nursing Care	783,868.00	847,208.00	888,434.00	5%
Board & Care of Children	281,810.00	192,963.00	519,071.00	169%
Direct Relief	50,252.00	479.00	—0—	
TOTALS	\$1,315,600.00	\$1,266,455.00	\$1,619,857.00	28%

Rep. Spaulding is to check on what possible influence bills passed in the last legislative session will have on this proposed estimate.

Rep. Rodeschin moved, and Rep. Behrens seconded, that the proposed supplemental budget of \$510,721.00 be temporarily approved subject to any additional information which may be forthcoming. Passed unanimously.

Rep. Schotanus reported on a request of the County Commissioners for the Delegation to authorize the County Commissioners to appoint a Superintendent of Jail and House of Correction in accordance with RSA 28:11. It is their intention to appoint Sandra LaPointe as Superintendent of the Jail and House of Correction as she is currently carrying out all the legal responsibilities of a Superintendent.

Also requested was action by the Delegation to vote to authorize Group II Retirement for Correction Officers. House Bill 693-FN, which was approved on May 25, 1987 and becomes effective July 24, 1987, authorizes the placement of Correction Officers in the Group II Retirement Plan with an "affirmative vote of the County Convention upon recommendation of the County Commissioners and the Executive Committee." The Commissioners recommended this action at their June 17, 1987 meeting.



On motion by Rep. Rodeschin, seconded by Rep. Behrens, it was voted unanimously that the Executive Committee recommend to the County Delegation that the County Commissioners appoint a Superintendent of Jail and House of Correction and to authorize Group II Retirement for Correction Officers.

Meeting adjourned at 11:10 a.m.

*Mable Cutting*  
Clerk

## **PUBLIC HEARING**

### **July 14, 1987**

In accordance with the NH RSA of 1955, Chapter 24, Section 23, entitled "*Public Hearing*," a public hearing on a proposed Supplemental Budget for 1987 to include the feasibility of bond or note financing, was held on Tuesday, July 14, 1987 at 7:00 p.m. in the Sullivan County Superior Court Room, 20 Main St., Newport, N.H.

Meeting was called to order by Delegation Chairman, Representative Merle Schotanus, stating that it was a public hearing for the public and for the County delegation. Attending the meeting were Representatives Schotanus, Roma Spaulding, Mable Cutting, Gordon Flint, Beverly Rodeschin, Eric Lindblade, Thomas Behrens, Frank D'Amante, Robert Brodeur, Cynthia McKee, Sara Townsend, Irene Domini, Fredrik Peyron; County Commissioners Anthony Maiola and Donald Fontaine; Business Manager Robert Hemenway; members of the news media and several from the public.

Chairman Schotanus turned the hearing over to Commissioner Maiola, who in turn turned it over to Business Manager Mr. Hemenway. He explained the necessity of a supplemental budget of \$510,721.00 using the figures which are included in the minutes of the July 10, 1987 Finance meeting.

The meeting was then opened to questions from the public. Questions were asked in regard to the increase in the Board and Care of juveniles. Mr. Hemenway explained that the county pays 25% of the cost of court-ordered placements and the state pays 75%. At the present time, the county has 47 placements and averaging out the cost for the first five months of 1987, it is estimated that the total cost for 1987 will be \$519,071.00, which includes placement and ancillary care. Representative Spaulding reported that she had contacted the Children and Youth Dept. in Concord and the new law enacted in the last session of the legislature will be in effect in July, 1987. Significant progress is being made in methods of rate setting and certification. The process is in place at the present time.

Mr. St. Sauvier, an abutter to the Sullivan County Home, spoke about the lagoons and the problems. Commissioner Maiola reported that an engineer has been working on the sewerage plant and they have been in contact with the Water Pollution and Control Board, and they understood that all is satisfactory. Mr. Maiola said that the Commissioners will meet with Mr. St. Sauvier in regards to his concern.

The public hearing closed at 8:10 p.m.

*Mable Cutting*  
Clerk

## **FINANCE COMMITTEE**

### **July 14, 1987**

The Sullivan County Finance Committee met in Sullivan County Superior Court Room, July 14, 1987 at 8:12 p.m. following the Public Hearing on the proposed Sup-

plemental Budget. Chairman, Representative Gordon Flint conducted the meeting with Representatives Roma Spaulding, Mable Cutting, Thomas Behrens, Beverly Rodeschin and Eric Lindblade present.

Following a discussion on the proposed Supplemental Budget for Sullivan County and the possibility of adjustments in the cost of Board and Care, a motion was made by Representative Lindblade, and seconded by Representative Behrens, that the amount of the proposed supplemental budget be cut \$50,000.00 so that the amount recommended by the Finance Committee to the delegation is \$460,721.00 Roll call requested and all voted in the affirmative.

Finance committee adjourned at 8:17 p.m.

*Mable Cutting*

Clerk

## **COUNTY DELEGATION MEETING**

**July 14, 1987**

A meeting of the Sullivan County Delegation, held following the Finance Committee meeting on July 14, 1987 in the Sullivan County Superior Court Room at 8:25 p.m., was called to order by Chairman Merle Schotanus. Also present were Representatives Roma Spaulding, Mable Cutting, Gordon Flint, Beverly Rodeschin, Eric Lindblade, Thomas Behrens, Frank D'Amante, Cynthia McKee, Sara Townsend, Mildred Ingram, Irene Domini, Fredrik Peyron; County Commissioners Anthony Maiola and Donald Fontaine; and Business Manager Robert Hemenway.

Representative Flint reported for the Finance Committee and moved that the Supplemental Budget be \$460,721.00 and it was seconded by Representative Lindblade. Upon a roll call vote, it was adopted unanimously.

On motion by Representative Flint, and seconded by Representative Lindblade, it was voted to authorize the County Commissioners and Treasurer to borrow and sign notes or bonds for \$300,000.00 for five (5) years for the purpose of matching the Community Development Block Grant for \$300,000.00 for water system improvement at the Sullivan County Home. Upon a roll call vote, it was adopted unanimously.

On motion by Representative Flint, seconded by Representative Peyron, it was voted unanimously to accept the recommendation of the Executive Committee that the Delegation authorize the County Commissioners to appoint a Superintendent of Jail and House of Correction in accordance with RSA 28:11.

On motion by Representative Flint, and seconded by Representative Rodeschin, it was voted unanimously to accept the recommendation of the Executive Committee that Group II Retirement for Correction Officers be authorized.

Meeting adjourned at 8:45 p.m.

*Mable Cutting*

Clerk

## **EXECUTIVE COMMITTEE MEETING**

**September 14, 1987**

A meeting of the Executive Committee of the Sullivan County Delegation was held September 14, 1987 at the Sullivan County Complex with Chairman Merle Schotanus, Vice Chairman Roma Spaulding and Clerk Mable Cutting. Sandra La-Pointe, Correctional Administrator, and Robert Hemenway, Business Manager, both employed by Sullivan County were present. Also present was Mr. Lawrence Beam

who had requested the hearing in regard to his demotion from Shift Supervisor to Correction Officer as stated in a letter dated April 30, 1987 from the County Commissioners to Mr. Beam. Testimony was heard from Mr. Beam, Mr. Hemenway and Mrs. LaPointe and is recorded on a tape which is on file in the Commissioner's Office.

The hearing adjourned at eleven o'clock.

Chairman Merle Schotanus, Vice Chairman Roma Spaulding and Clerk Mable Cutting met immediately following the hearing for Mr. Lawrence Beam and discussed and considered all the testimony presented. It was the unanimous vote to deny the request of Mr. Beam and support the decision of the County Commissioners that Mr. Beam be demoted to the position of Correctional Officer.

Meeting adjourned at 11:20 p.m.

*Mable Cutting*  
Clerk

### **FINANCE COMMITTEE** **September 30, 1987**

A meeting of the Finance Committee of the Sullivan County Delegation was held Wednesday, September 30, 1987 at the County Complex Building in Newport, N.H. Present were Representatives G. Flint, R. Spaulding, M. Cutting, E. Lindblade, T. Behrens, R. Rodeschin, and County Business Manager Robert Hemenway. Chairman Flint called the meeting to order at 9:05 a.m.

Mr. Hemenway reported on the proposed renovations to the Records Building and the bid submitted. J.M.J.&S. Associates of Laconia were the successful bidders and the contract awarded to them. The Commissioners are requesting authorization for expenditure of funds for completion of the renovations. On motion by Rep. Lindblade, and seconded by Rep. Rodeschin, it was voted unanimously (4-0) to authorize the County Commissioners to expend the remaining amount available, one hundred twenty-one thousand, six hundred seventy-six dollars (\$121,676.00) and any additional interest for the purpose of remodeling the Records Building.

The budget for the second quarter was reviewed.

Meeting adjourned at 9:40 a.m.

*Mable Cutting*  
Clerk

### **SULLIVAN COUNTY DELEGATION** **November 6, 1987**

A meeting of the Sullivan County Delegation was held on November 6, 1987 in the Sullivan County Complex in Newport, N.H. with Representatives M. Schotanus, G. Flint, R. Spaulding, M. Cutting, B. Rodeschin, T. Behrens, R. Brodeur, C. D'Amante, I. Domini, R. Krueger, E. Lindblade, F. Peyron, Senator Disnard and Sullivan County Business Manager Robert Hemenway. Meeting called to order at 9:50 a.m. by Chairman Schotanus, who asked for information and any action which should be taken on proposed legislation for the 1988 session.



Rep. Krueger reviewed and explained LSR-2275 "AN ACT relative to a study of the highways and bridges in Sullivan County between I-89 and I-91 and making an appropriation therefor."

Rep. Domini spoke on LSR-2051 in regard to major repairs and purchase of the Cheshire Bridge.

Rep. Schotanus spoke of the Cornish-Windsor Bridge and a contract with Chesterfield Associates will be presented to the Governor and Council at their next meeting. Work should start in the spring of 1988. The Department of Transportation is working on this bill.

Rep. Spaulding spoke on Human Services and bills to be considered concern long-term care, juvenile cases, abused and neglected children, licensing of health-care facilities and possible establishment of sheltered-care facilities.

Mr. Hemenway spoke on county costs and juvenile responsibilities.

Rep. Behrens spoke on Resources and Environment. Bill introduced in regard to Sunapee Park and will study what facilities are needed. Development bill of 1975 was re-introduced to meet present needs and to strengthen regional planning. A new recycling bill on a mandatory level and will include municipalities, state and individuals.

Rep. Rodeschin reported on a study bill on juvenile justice and re-referred bill 352 on State Revenue Sharing.

Rep. Flint reported for the Finance Committee. Revenue and Expenditures are quite tight and Human Services has a projection by Mr. Hemenway of a deficit of \$102,000.00. The 1988 budget should try not to increase amount of money to be raised by tax effort.

Senator Disnard reported on education bills in the Senate.

Chairman Schotanus urged all Representatives to appear at the hearings and lend their support.

Mr. Hemenway reported the budget extremely tight. Human Services costs increased by \$432,844.00 in 1987. The ending of Federal Revenue Sharing resulted in the loss of \$152,083.00 which had to be made up through taxes. There were several costly Workers' Compensation cases over the last several years and the cost of Workers' Compensation Insurance increased \$120,000.00. Establishment of a Business Manager and a full-time County Attorney resulted in \$49,051.00 increase in the budget. In addition, the County gave its employees a 5% pay increase in 1987 which cost approximately \$250,000.00.

Mr. Hemenway reported the contractors are working on the renovations of the Records Building. The Dispatch Study Committee has been established and are studying recommendations as to how to fund, can it be run by a non-profit organization, can it be built on County land and is it feasible. A full report will be given to the Delegation.

Chairman Schotanus stated that if there were no objections to the minutes of the previous meeting, they would be accepted. There was only one objection, but no corrections or omissions were presented. Minutes accepted as presented.

Meeting adjourned.

*Mable Cutting*  
Clerk

## MEDICAL DIRECTOR'S REPORT

December 31, 1987

To the Honorable Board of County Commissioners:

I am pleased to report that, in spite of continued shortages in nursing personnel, we have continued to provide quality care for the residents of Sullivan County. We continue to have a multi-disciplinary approach in formulating the best care plan for each patient.

The new renovations in the Sanders wing have nearly been completed and this has helped greatly in providing a home-like environment for our residents in the Sanders unit.

During the calendar year of 1987, we had 46 new admissions. There were eight discharges back into the community and there were 45 deaths.

As in the past, we continue to screen all new admissions and those patients with the greatest need are given first priority.

Our various departments remain well-staffed. We have had no reduction in services to our patients. We do have a new dentist—Dr. Robert Maxfield.

During 1987, several of our nurses were trained to perform vena puncture and all our routine blood drawing is now performed by the nursing staff.

We continue to have the Mobile X-ray service, but this has been cut back to providing routine x-rays on a bi-weekly basis. Patients requiring acute x-rays are transported to Valley Regional Hospital.

Our Unit-Dose Pharmacy System continues to work well and there have been several refinements which have improved the need and efficiency of this service.

We have, through the efforts of our administrator—Mrs. Horn, opened an Alzheimer's unit on Stearns 3. The unit is equipped with a secure care alarm system which allows the patients to be up and ambulatory, but notifies the staff if they approach elevators or open one of the doors leading to the stairwells. This has resulted in a marked reduction in the need of both restraints and sedative medications for this patient population.

In summary, 1987 has been a year of continued innovations with improvements in both the physical plant and the quality of care for our residents. I am looking forward to 1988 and feel certain that we will continue to provide exemplary care for the residents of Sullivan County.

Respectfully submitted,  
*Richard K. Hutchins, M.D.*  
Medical Director

## 1987 HUMAN SERVICES REPORT

In 1987, Human Services saw the largest increase in cost in the recent history of the County. The cost for providing Human Services increased by 35%, or \$446,596.00.

Within the Human Services cost, the largest increase was seen in the Board and Care of Children. This category saw an increase of 177%, or \$340,443.00. The County's cost only represents 25% of the total costs, as the remaining 75% is paid by the State. The State has begun to gain control of these costs by developing a "draft" procedures manual, a "draft" standards manual, and establishing rate setting. There were a total of 268 youths who received services through the County's two district courts.

In an effort to examine youth services in the County, the Delegation and the Commissioners formed a Youth Services Committee comprised of a member of the Delegation, Commissioners, Claremont School District, D.C.Y.S., State Office of Health and Human Services, an attorney, a Judge, the Human Services Administrator and the County Business Manager. The objectives of the Committee are to identify services available for youth, duplication or absence of services and to recommend changes to the Delegation and Commissioners.

The second highest increase in Human Services was seen in the area of Old Age Assistance. In this category, an increase of 32%, or \$8,743.00, was seen. There was an average of 79 recipients per month.

The third largest increase in Human Services cost was seen in the area of Intermediate Nursing Care. This category increased by 14%, or \$119,949.00. An average of 200 nursing home residents received benefits at an average cost to the County of \$483.00 per month, per recipient. On October 1st, the Federal/State share of Medicare was changed from 54.92%/45.08% to 50%/50%. With the County responsible for 61.5% of the State's share, the County's costs increased by 3.03%.

The only area to see a decrease in Human Services was Aid to Permanently and Totally Disabled persons. This category decreased by 11%, or \$22,060.00. There was an average of 176 recipients per month.

Sullivan County received a \$32,690.00 grant (5% monies) from the State to maintain court diversion programs to keep children in their homes diverting out of home placements. Monies were granted to: Community Youth Advocates, Lake Sunapee Mediation and to Sullivan County Youth Services.

*Sherrie Curtis*  
Administrator

## **ANNUAL REPORT FOR THE YEAR 1987**

### **SULLIVAN COUNTY NURSING HOME**

To the Honorable Board of Commissioners:

During 1987, we admitted 46 residents and discharged 48. Eight (8) of the discharged residents returned home or to other assisted living facilities.

We provided 67,373 days of care for an occupancy rate of 97.6%. Our census capacity changed from 190 beds to 188 beds effective 8/1/88 due to continued renovations to the Sanders Building which changed some rooms from semi-private to private and increased common space for residents.

81.9% of the residents were cared for under the Federal Medicaid Program. 18.1% paid privately. The cost of providing care was \$74.05 per day. Our Medicaid reimbursement rate increased by 12.2% on 10/1/87, going from \$59.03 per day per Medicaid resident to \$66.21 per day. We increased our private pay rates by 5% except for an increase of 6% for private rooms in the Stearns Building.

At year end, our resident population was 130 women with an average age of 86 years and 52 men with an average age of 83 years. We strive to utilize the Sanders Building for residents who are generally mentally alert and require minimal to moderate personal assistance and nursing care. This is becoming more difficult as we are serving an increasingly older population who have more physical and mental disabilities. We considered this fact in planning renovations to that building which would provide more individual and common space for residents.



Our Secure Care Unit on Stearns III is developing nicely for residents with Alzheimer's Disease and related disorders which result in significant mental deterioration. We have sent some of the Unit Staff for special training and our Staff Education Coordinator has been participating in a Trainers' Educational Program so that she can work with our staff to improve their knowledge and skill in caring for these residents. Our Activity and Occupational Therapy Departments have developed diversional programs for residents of this Unit. In 1988, we plan to employ a Diversional Activity Aide specifically for that Unit.

The continuing shortage of Nursing Personnel, especially Licensed Practical and Registered Nurses was our most significant problem. For periods of time during the year, we had to curtail admissions. The Resident Services Director, Judith Brogren, and Staffing Coordinator, Linda Goodhue, worked closely with me in developing innovative approaches to recruiting and retaining staff. Some of these efforts brought results. The widespread shortage of nursing personnel has been well publicized in the media this past year. Another contributing factor is that the Claremont area experienced the lowest unemployment rate in the state, with New Hampshire experiencing the lowest unemployment in the nation. These factors impact on the quality of care which we can provide to our residents. I must commend our Resident Service Director and the Nursing Staff who have stayed with us during these extremely stressful years. They display an extraordinary sense of commitment, strength, and devotion to our residents. I also want to express appreciation to the Staff in other departments who came through to assist residents when times were especially difficult.

We are carefully examining our systems for delivering care. In September, some of Nursing Management attended a workshop with me on "Doing More with Less." This has helped us to develop several new approaches which streamline care delivery systems without sacrificing quality.

During 1987, we invited residents and family members to participate in Care Planning Conferences to encourage more input from residents and families, to improve understanding by them of the comprehensive services we offer residents, and to improve communication between staff, residents and families. We also held open meetings for families in the spring and in the fall to provide a forum for families to discuss their opinions and concerns with Administration. The meetings gave Administration an opportunity to inform families of our plans and actions directed toward providing quality care and improving the facility environment.

During 1987, we established two (2) new committees. With the growing public concern regarding quality of life, appropriate medical intervention and heroic measures for sustaining life, we decided to establish an Ethics Committee. The Committee's purpose is to assess and create Nursing Home Policies which best protect and respect the wishes of residents and their families. Our Social Worker is chairing the committee and membership is composed of Nursing Management, the Medical Director and the Administrator. We will invite other professional disciplines as needed. We also established an Infection Control Committee which is chaired by our Day Supervisor. This Committee reviews and updates Infection Control Policies in all Departments, monitors the presence of infections in the facility and makes recommendations for improvements.

Joan Spahr, R.N., our Staff Education Coordinator, held four (4) Nurses Aide Training Courses, trained new Unit Aides, and provided ongoing education and training programs for the Nursing Staff and Staff in other departments. The N.H. Municipal Trust Training Officer and Claremont and Unity Fire Departments and Claremont Police Department worked cooperatively with us on Safety related programs.

The Activities Department continued to offer a variety of recreational, educational, religious, and social programs. With the addition of our mini-van with the wheelchair lift, they were able to expand the number of outings for residents during

good weather months. We were sorry to have Reverend Ronald Prinn leave the area this past year. He had served as Protestant Chaplain to our residents for many years.

Janice Correia, Registered Physical Therapy Assistant, replaced Monica Trotter as Supervisor of our Physical Therapy Department. We now have two (2) full-time and one (1) part-time RPTAs who work under the direction of a Registered Physical Therapist whom we contract through Valley Regional Hospital. We continue contracting the services of a Registered Occupational Therapist through Therapy Resources and have a full-time Certified Occupational Therapist on staff.

Our Dietary Department served 287,199 meals in 1987 to the Nursing Home, Maple Hill Community Home and the Corrections Department. The cost per meal was \$2.49. During the latter part of the year, we started using beef and pork from livestock raised on our farm. Residents and staff noticed the improved quality of beef and pork meals. We also used fresh vegetables and fruits from our gardens utilizing help from House of Correction residents to process the products while they were still fresh. Dietary Management emphasized cross training of personnel to allow more efficient staff utilization. We purchased a new grille and a new dish machine this year. The dish machine replaced a 25-year-old machine. Our Dietitian, Sally McLellan, resigned in October. Since that time, we have been contracting the services of a Registered Dietitian from the Valley Regional Hospital.

Our Laundry Department processed 11.4 pounds of laundry per day per resident as well as laundry for Maple Hill Community Home and the Corrections Department. The cost of processing laundry was 20¢ per pound. One (1) new 100-pound energy efficient dryer was installed in the laundry, significantly reducing drying time. We purchased a used industrial sewing machine which has been a tremendous help to our seamstress who is responsible for labelling all personal clothing, completing repairs and completing other sewing projects as requested.

The Housekeeping Department was deeply involved in Sanders Building renovations, especially as the project moved towards its completion. The Department Staff finished the new flooring installed in all resident rooms, washed windows, and hung new drapes and shades, and assisted Maintenance Staff with the installation of all the new beds. Edith Adolph, who is the Head Custodian, was commended for the outstanding work she did on this project.

The Maintenance Department Staff and outside contractors completed major renovations throughout the Nursing Home and County Complex. S.D. Clarke, Electrical Contractors, was awarded the contract to rewire the Sanders Building. They completed this project in September of 1987. Some of the other capital projects completed were as follows:

- Paging System replaced
- Nurse Call System Stearns I replaced
- Installed vertical window blinds - ground floor common areas and in elevator lobbies and solariums of the Stearns Building
- Installed new heat convectors in Sanders II
- Installed interior magnetic storm windows
- Rebuilt walk-in freezer in the Supply Area
- Repaired walls and painted all common areas and corridors of Sanders and Stearns buildings
- Rebuilt kitchenette on Sanders I
- Renovated a room on Sanders II into a dining area
- Stripped all flooring from Sanders II to allow new flooring to be installed
- Continued to build closets on each of Sanders rooms

The Federal and State Government Surveyors completed their comprehensive Licensure and Certification Surveys in the fall. We were very pleased with the results and commended our staff.

We are extremely pleased with the progress we have made in bringing our Wastewater Treatment Plant into total compliance with EPA standards. Our Wastewater Treatment Plant operator, Roger Pinard, received his Class I Operators Certification. The engineering firm of DuFresne & Henry worked closely with us this year to resolve continued problems with our lagoon aeration system. We purchased two (2) new aerators which were installed in August. They are working very effectively as evidenced from laboratory testing of the lagoon effluent. Our Maintenance Staff worked closely with Catch Basin Cleaners to completely remove all sand from our two (2) sand filters replacing it with sand of a more effective gradation. As the year ended, we were close to installing a new ultraviolet disinfection unit beyond the sand filter area which will effectively finish the wastewater treatment process before the effluent enters Chase Brook. We have worked diligently over the past three (3) years to improve our Wastewater Treatment Program. It is very satisfying to realize that we now have an effective system which we will work to maintain.

We are also making significant progress with our Health Hazard Elimination projects funded through the Community Development Block Grant Program.

The firm of DuBois & King completed their Water Supply System Study and the County requested proposals from engineering firms to design a Water Treatment System. During the last week of December 1987, the Commissioners chose the engineering firm of Provan & Lorber to design and supervise construction of the Water Treatment System. Provan & Lorber will work closely with BCI Geonetics, who will perform further groundwater exploration work in hopes of locating bedrock wells which will provide us with sufficient water supply. In 1988, we should complete this project as well as installing the fire sprinkler system at Maple Hill Community Home and removing all asbestos from the Nursing Home and Community Home.

As part of our celebration of National Nursing Home Week, we held our second Life-Time Achievement Award Program for residents. Five (5) residents from each of the Resident Care Units were honored for their life-time contributions and achievements. We also held a successful Staff Recognition Awards Program. Attorney Charles Douglass, a former N.H. Supreme Court Justice, was our guest speaker. Marie Trombley, Certified Nursing Assistant and Ward Secretary, a long-time Nursing Home employee, received the Employee of the Year Award. The following employees received Department Employee of the Year Awards:

Elaine Utter	Housekeeping
Barbara McIntire	Laundry
Thirza Smith	Activities
Conchita Carbee	Nursing
Jacqueline Bedard	Nursing
Teresa Lufkin	Nursing
Helene Norman	Office
Linda Jennings	Dietary
Ed Goodell	Maintenance
Lester Brooks	Farm
Edith Greenwood	Corrections

Other employees were recognized for years of service and perfect attendance.



**SULLIVAN COUNTY NURSING HOME**  
**COST PER DAY**  
**December 31, 1987**

	<b>Expended</b>	<b>Cost Per Res./Day</b>	
Administration	\$ 1,145,562.00	\$ 17.00	**
Dietary	715,938.00	10.63	*
Nursing	1,955,522.00	29.03	
Maintenance	534,056.00	7.93	**
Laundry	156,577.00	2.33	*
Housekeeping	264,974.00	3.93	
Physician & Pharmacy	77,216.00	1.15	
Psychological Services	1,053.00	.02	
Physical Therapy	59,779.00	.89	
Occupational Therapy	18,726.00	.28	
Recreational Therapy	53,185.00	.79	
Speech Therapy	274.00	.01	
Dental	3,996.00	.06	
<b>TOTAL</b>	<b>\$ 4,986,904.00</b>	<b>\$ 74.05</b>	

Sullivan County Nursing Home Resident Days = 67,373

\* Services also provided to Maple Hill Community Home, Corrections Department.

\*\* Services also provided to Maple Hill Community Home, Corrections Department, Farm & Woodlands.

**MAPLE HILL COMMUNITY HOME**

During the latter part of 1986, we expanded the Maple Hill Community Home license from 8 to 15 sheltered care beds. We provided 4,988 resident days of service for an occupancy of 91%. We are very pleased with how the Community Home is developing. Our recent State Inspection found us in total compliance with standards for Sheltered Care Facilities. We encourage our residents to live as independently as possible and to take an active part in Community activities. During 1988, we will renovate the third floor, allowing us to expand our license to 25 residents. The cost per resident day was \$15.05 for 4,988 days. 1987 Revenue realized \$99,495.00; Expenses = \$75,070.00.

**HOUSING**

We maintained almost full occupancy of our apartments and the Shute House during 1987, but not of our single rooms. During 1988, we will incorporate the rooms on the third floor of Maple Hill into the Community Home.

We hope to renovate the Men's Annex into four (4) separate apartments for the second and third floors, eliminating single rooms.

**WOODLANDS**

We did not achieve our Woodlands operation goals for 1987 for the following reasons:

- Woodlands worker termination and difficulty recruiting a replacement

- Lack of availability of a skidder to haul wood from deep in the Home Place lot
- Wood for Timber Sale was not prepared for bid preparation until mid-December
- Poor weather conditions for Maple Syrup production

We were able to cut and sell 89 cords of firewood for a total income of \$6,622.00. Timber sales for Red Pine posts, stumps and pulp was \$1,144.00.

We produced 78¾ gallons of Maple Syrup. We sold the following:

41 gallons  
34 ½ gallons  
46 quarts  
49 pints  
68 ½ pints

Income received was \$2,510.00.

## SULLIVAN COUNTY FARM

This has been an interesting and challenging year for the Farm as we changed our focus from dairy farming to raising livestock and expanding our vegetable and fruit gardens.

In November of 1986, we purchased 24 beef calves. We purchased an additional 29 beef calves in 1987 for a total of 53 calves. We are now raising only Black Angus cattle. Of the 53 cattle, we sold 17 to the Nursing Home for beef.

During the early part of 1987, the Maintenance Department renovated part of the dairy farm to accommodate pigs. They also built a cooker in the old milk room which allows us to recycle food waste as food for the pigs. Our operation was inspected and certified by the N.H. Department of Agriculture. We purchased 50 piglets. During 1987, we sold 27 pigs to the Nursing Home for pork. We are currently breeding eight (8) sows. We also have two (2) ewes which were donated to the farm. We are breeding the ewes as a start to our sheep flock.

Our livestock program cost \$20,049.00 to purchase and feed the livestock and brought in \$16,220.00 in revenue during 1987. We expect to reduce our costs in 1988 as we are breeding our own sows for piglets and we anticipate reducing our feed expenses.

We were very pleased with our three (3) year effort to revitalize the farm's apple orchard with consultation assistance from the County Extension Service Agent. This year's crop of apples increased significantly over last year's crop and was of very good quality. We planted 10 additional trees in 1987. We continue to expand our vegetable and fruit gardens with perennial crops such as blueberries, strawberries and asparagus, as well as annual crops. Income from produce increased over 100% from 1986. The 1987 income was \$6,419.00.

Vegetable and Fruit production:

### VEGETABLES - 1987

Parsnips	55 lbs.	Green Beans	132 lbs
Radishes	22 lbs.	Yellow Beans	309 lbs.
Lettuce	40 lbs.	Peppers	135 lbs.
Peas	64 lbs.	Broccoli	39 lbs.
Beet Greens	20 lbs.	Corn	4050 ears
Zucchini	1499 lbs.	Tomatoes	3126 lbs.
Summer Squash	1540½ lbs.	Pumpkins	169 lbs.
Cucumbers	389 lbs.	Beets	96 lbs.
Cauliflower	81 lbs.	Rutabaga	183 lbs.
Cabbage	611 lbs.		

## **FRUIT - 1987**

Strawberries	5 lbs.	
Blueberries	76 lbs.	
Apples	110½ Bushels	32 lbs. per bushel
Crenshaw Melons	117 lbs.	

We produced approximately 10 thousand bales of hay and sold 2,134 for an income of \$2,759.75.

## **SUMMARY**

The year 1987 has been a difficult, but very challenging year. It was rewarding to see some of our major projects coming to a successful conclusion and to realize that we have been able to continue providing quality nursing services to our residents despite the staffing obstacles we have confronted. We are able to achieve success because of the many dedicated and hardworking employees in every department. To those special people, I extend a very sincere thank you for another great year.

Respectfully submitted,  
*Mary Louise Horn, CFACHCA*  
Administrator

## **COMMISSIONERS REPORT FOR 1987**

1987 was a year which saw many changes and improvements in the County which bear recording in the annual report.

First, in the area of personnel, the County signed its first Collective Bargaining Agreement with the employees of the Nursing Home on July 1st. This agreement was for a one-year period beginning January 1st and provided employees with the same benefits which all other County Employees had already received. On March 6th, the County Delegation approved a 5% cost of living increase for all non-bargaining unit employees. On February 1st, the County offered its employees an H.M.O. option for their health insurance and on May 13th, approved a dental plan to be effective July 1st. All of these benefits were included in the Collective Bargaining Agreement. On March 25th, the employees of the Corrections Department filed for a decertification vote with the Labor Board. The Union withdrew without a vote being taken.

Second, on July 15th, Sandra LaPointe was appointed as Superintendent of the Correctional Facility by the County Commissioners.

Third, in August, the Commissioners approved the establishment of a Payroll Department to be responsible for all payroll functions of the County. In the past, payroll functions were handled by several individuals in different departments. Combining these functions in one department provides the Commissioners with better control and management of personnel costs.

Fourth, the Commissioners signed a contract with the International Association of Chiefs of Police to conduct a study for establishing a County-wide Public Safety Dispatch Center. This study was conducted during the summer and a final report was submitted to the Commissioners at a public hearing on October 5th. This report highly recommended the establishment of such a center and offered several options. The Commissioners established a committee to review the report and recommend to the Commissioners the best options for the establishment of such a center.

Fifth, with the approval of the Delegation, the Commissioners signed contracts for renovation of the County Records Building in order to provide space for the County



Extension Service. The first contract dealt with the removal of asbestos, while the second involved the actual renovations. The second contract called for completion of all work by December 31st.

Sixth, the Commissioners established a County Government Week for Sullivan County between May 6th-13th. The purpose of this week was to focus attention on County Government and help educate the public about the services provided by County Government. As a part of this program, the Commissioners worked with the four high schools in Sullivan County by speaking to classes and having students participate in County Government activities.

We wish to thank the dedicated employees and department heads for their cooperation and help in the past year.

Respectfully submitted,  
*Anthony C. Maiola*, Chairman  
*Sheila M. Stone*, Vice Chairman  
*Donald B. Fontaine*, Clerk

### **CORRECTIONAL FACILITY** **Annual Report for 1987**

Sullivan County House of Correction and Jail incarcerated 405 adults, 21 Juvenile Offenders, and 13 Protective Custody individuals during 1987.

There were 67 DWI, 2 offenders sentenced, and 70 persons sentenced for Motor Vehicle Offenses.

Of the total amount incarcerated, 102 were repeat offenders. An average daily census is 35. An average of 12 pre-sentence individuals are confined to Maximum Security daily.

Programming includes Substance Abuse Counseling, Alcohol Education, A.A. and N.A. Meetings, Religious and Social services, and Adult Basic Education. These programs are held within the Correctional Facility.

The facility has a staff of 23.

Correctional staff responsibilities include direct communications and reports to all levels of law enforcement agencies, District and Superior Courts.

Staff maintains care, custody and control of pre-trial, sentenced, and at times, violent and disturbed protective custody persons.

A work release program permits those individuals who have served a maximum portion of their sentence to work daily, and make payments on fines, restitutions, etc. These men and women are also required to pay Room and Board to the County.

On December 1, 1987 Sullivan County raised Room and Board from \$45.00 to \$55.00 per day.

Sullivan County also houses sentenced and pre-sentenced persons for other counties at the cost of \$55.00 per day. State and Federal Prisoners are held upon request.

The Correctional Facility continues to work in conjunction with all law enforcement agencies to insure facility security and community safety.

An upgraded Fire Alarm System was installed during the fall of 1987.

*Sandra A. LaPointe*  
Superintendent

## COUNTY ATTORNEY REPORT FOR 1987

In 1987, both Sullivan County and I experienced our first year with a full-time County Attorney. It was a busy year. During the course of 1987, the Sullivan County Grand Jury handed down 154 indictments. There were 54 appeals from District Courts, and 75 URESA hearings. In addition to the new case load, there was a pre-existing case load and a portion of the County's civil legal work. The County Attorney's Office also generated training programs for local law enforcement, assisted local law enforcement in District Court when possible, and placed an emphasis on aggressive investigation into the County's drug problem.

The above noted case load and list of responsibilities indicates that there is ample work for a full-time County Attorney. While it is too early to pass final judgment on the Office's effectiveness, the initial indications are positive. Of the 1987 indictments disposed of to date, slightly less than 80% have resulted in either pleas of guilty or findings of guilty. Perhaps more importantly, approximately 90% of those individuals brought before the Superior Court by indictment or waiver of indictment have ultimately either plead guilty or been convicted of a crime alleged or a lesser offense.

In seeking office in 1986, I expressed deep concern over the serious drug problem within our community, and I promised increased law enforcement emphasis in this area. This commitment, coupled with efforts of local law enforcement officials, has resulted in a series of successful and significant drug investigations. As a result, more than one-quarter of our indictments concerned individuals involved with drugs. This emphasis on those using and trafficking drugs, coupled with the frequent imposition of jail sentences, should give pause to those involved in the drug culture, and deter those tempted to enter. The attack on drugs will, I believe, lead to a reduced level of criminal activity overall, as substance abuse is involved in approximately 80% of all criminal activity.

While it will take perhaps another six months to a year to fairly assess the impact the new position has had on effectiveness of Sullivan County law enforcement, I submit that if present trends continue, that assessment will be favorable.

On a personal note, I would like to thank the members of the Sullivan County law enforcement community for their hard work and dedication, without which the County Attorney's Office can not function. Furthermore, I would like to thank the people of Sullivan County for this opportunity to serve them.

Respectfully submitted,  
*Marc B. Hathaway, Esq*  
Sullivan County Attorney

## SHERIFF'S ANNUAL REPORT 1987

Once again the department showed an increase in the civil section, in both civil fees and civil services. Since 1983 the civil services have doubled, and the amount of revenue turned over to the county, from civil fees, has also doubled. This is an accomplishment that my department is very proud of.

Below is a comparison, with the previous year, of the department's revenues and activities:

Activities	1986	1987
Civil Services	2,556	2,808
Superior Court Capias Arrests	45	40
Hours in Superior Court	1,214	1,138
Hours in District Court	192	193
Prisoner Transports (Incl. Juvenile)	970	660
Cruiser Miles	78,881	80,332

The number of Juvenile and Involuntary Emergency Hospitalizations accounted for approximately 11-12% of the transports.

<b>Revenue</b>	<b>1986</b>	<b>1987</b>
Civil Fees	\$ 45,782.91	\$ 50,930.60
State for Bailiffs	13,590.75	14,710.50
Area Community Services	2,301.53	2,394.64
Gas Tax Refund	912.95	908.00
Extradition Reimbursement	50.47	65.42
Total	\$ 62,638.61	\$ 69,009.16

In 1987, Frederick J. Domini resigned as a deputy sheriff to become the Chief of Police in Charlestown, N.H. We all wish him well in his new position, and hope to keep a close working relationship with Chief Domini.

The Sheriff's Department now has its own firearms instructor. Deputy William J. Ball attended the New Hampshire Police Standards and Training, in 1987, and was certified as a firearms instructor.

I wish to thank my staff and the people of Sullivan County for their continued support.

Respectfully submitted,  
*Edward J. Bruno, Sr.*  
 Sheriff

## FEDERAL REVENUE SHARING FUNDS

### State of Revenue, Expenditures and Fund Balance For the Year Ended December 31, 1987

Available Funds, January 1, 1987		\$ 41,054.68
Add: Deposit-Transfer from Gen. Fund	\$ 35,633.00	
Entitlement	2,235.00	
Interest Earned, 1987	<u>3,271.68</u>	
Total Received:		<u>41,139.68</u>
Total Available:		\$ <u>82,194.36</u>
Expended:		
Reg. of Deeds Office	\$ 35,808.00	
County Home-Nursing Dept.	3,192.00	
County Home-Operation of Plant		
Encumbered prior year	<u>43,194.36</u>	
Total Expended:		<u>82,194.36</u>
Balance on Hand, December 31, 1987		\$ <u><u>—0—</u></u>
Lake Sunapee Savings Bank,		
Ever Ready Money Market Account		
Balance as per statement 12/31/87		\$ <u><u>—0—</u></u>



SULLIVAN COUNTY HOME SPECIAL FUNDS

DATE CREATED	NAME OF FUND	TYPE OF FUND	INVESTED IN	AMOUNT OF PRINCIPAL 12/31/86	INTEREST	INCOME	EXPENDED	AMOUNT OF PRINCIPAL 12/31/87
1965	Nursing Home Equipment Fund	Special	Indian Head/ Claremont Savings	\$ 4,327.85	\$ 201.08	\$ 5,897.47	\$ 5,225.62	\$ 5,200.78
1968 **	Alex Ungert	Restricted	Indian Head	595.74	37.71	173.72	0	807.17
1970	Eddie Hardison	Restricted	Claremont Savings	235.62	130.97	0	0	366.59
1970	Activities	Activities	Claremont Savings	601.20	37.60	2,252.40	1,285.97	1,605.23
1972	David Miller, Jr.	Restricted	Indian Head	239.44	1.50	0	115.35	125.59
1974	Ernest O. Russell	Special	Claremont Savings	87.12	0	0	25.50	61.62
1981	Careline J. Bailey	Special	Claremont Savings	25,419.08	1,822.92	0	3,093.42	24,148.58
1985	SCNH Vending Account	Special	Claremont Savings	2,078.12	173.14	3,457.13	2,169.49	3,538.90
1985	Correctional Facility Vending Account	Special	Claremont Savings	795.09	11.98	333.33	1,140.40	0

\*\* \$5,000.00 - On deposit restricted to interest.  
\* \$1,072.52 - On deposit restricted to interest.

# SULLIVAN COUNTY EXTENSION SERVICE BUDGET

	1987 Budget	1987 Expenses	Requested 1988 Budget
<b>PERSONAL SERVICES</b>			
Agricultural Agent	\$	\$	\$
Home Economist			
4-H Agent			
Forester			
Forester (½)	50,263.00	40,819.78	61,784.00
4-H Assistant		1,242.00	
Secretarial Staff	30,834.00	27,893.97	31,855.00
Janitor	2,348.00	854.00	2,580.00
<b>Secretarial Benefits</b>			
Workmens Comp. Ins.		159.27	150.00
Social Security Taxes	2,204.00	2,106.30	2,392.00
Health Benefits	1,820.00	1,009.50	1,536.00
Unemployment Benefits	325.00	268.12	275.00
	<u>\$ 87,794.00</u>	<u>\$ 74,352.94</u>	<u>\$ 100,572.00</u>
<b>TRAVEL</b>			
Agricultural Agent	2,730.00	2,871.54	3,000.00
Home Economist	2,320.00	2,043.24	2,550.00
4-H Agent	1,956.00	1,761.30	2,150.00
Forester	1,929.00	1,716.30	2,120.00
Forester (½)	910.00	1,000.00	1,000.00
4-H Assistant	1,138.00	39.10	1,250.00
E.F.N.E.P.	910.00		1,200.00
Office Coordinator	228.00	324.11	250.00
Extension Council	410.00	300.84	450.00
Support Staff	100.00		200.00
	<u>\$ 12,631.00</u>	<u>\$ 10,056.43</u>	<u>\$ 14,170.00</u>
<b>OTHER</b>			
Postage	2,320.00	440.00	1,600.00
Telephone	5,455.00	4,692.68	5,100.00
Office Rent	4,500.00	4,500.00	12,215.00
Outside Rent		500.50	1,200.00
Electricity	637.00	1,047.57	
Printing	3,140.00	2,257.60	2,100.00
Equipment Repairs		805.25	650.00
Contracts		1,495.73	2,000.00
Materials/Supplies	3,640.00	7,100.17	4,300.00
Equipment Purchase	410.00	4,192.16	400.00
Property Insurance	423.00	281.00	300.00
Misc. Cost of Moving	1,616.00	2,469.09	2,000.00
	<u>\$ 24,575.00</u>	<u>\$ 29,781.75</u>	<u>\$ 31,865.00</u>
<b>GRAND TOTAL</b>	<u>\$ 125,000.00</u>	<u>\$ 114,191.12</u>	<u>\$ 146,607.00</u>

Balance January 1, 1987	\$ 1,578.32
County Appropriation 1987	125,000.00
Other Income (Deposits/Interest)	<u>1,832.80</u>
	\$ 128,411.12
1987 Expenses	<u>114,191.12</u>
Balance January 1, 1988	\$ 14,220.00

**SULLIVAN COUNTY  
DETAIL OF BONDED INDEBTEDNESS AS OF  
DECEMBER 31, 1987**

	<u>Principal Only</u>
First National Bank of Boston—4.75% County Hospital Addition, 1969-1989	\$ 69,000.00
BankEast—6.5%, Matching CDBG-County Home Water System Improvements, 1987-1992	300,000.00
Indian Head National Bank of Nashua—6.25% Court House Renovation Projects, 1985-1995	<u>1,360,000.00</u>
TOTAL BONDED INDEBTEDNESS:	\$ 1,729,000.00

**SULLIVAN COUNTY  
County Tax Apportionment  
1987**

Town	<u>Proportion of Tax</u>	<u>Amount of Tax</u>
Acworth	2.260	\$ 89,182.00
Charlestown	7.241	285,737.00
Claremont	27.304	1,077,442.00
Cornish	3.772	148,847.00
Croydon	1.574	62,112.00
Goshen	1.549	61,125.00
Grantham	11.487	453,288.00
Langdon	1.155	45,577.00
Lempster	2.070	81,684.00
Newport	11.447	451,710.00
Plainfield	4.828	190,518.00
Springfield	3.064	120,908.00
Sunapee	15.403	607,817.00
Unity	2.446	96,522.00
Washington	<u>4.400</u>	<u>173,628.00</u>
TOTAL	<u>100.000</u>	<u>\$ 3,946,097.00</u>



January 29, 1987

To the Commissioners of Sullivan County  
Newport, New Hampshire

I have examined the general purpose financial statements of Sullivan County as of December 31, 1987, as listed in the table of contents. My examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

In my opinion, the general purpose financial statements referred to above present fairly the financial position of Sullivan County as of December 31, 1987, and the results of its operations and changes in financial position of its proprietary and fiduciary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



Certified Public Accountant

SULLIVAN COUNTY  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1987

	GOVERNMENTAL FUND TYPES			FUND TYPE		FUND TYPE		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST AND AGENCY FUND	GENERAL LONG-TERM DEBT	GENERAL FIDED ASSETS	1987	1986		
Assets											
Cash	\$ 60,639	\$ 413,132	\$ 3,325	\$ 200	\$ 8,801	\$	\$	\$ 486,097	\$ 505,216		
Investments	—	—	—	—	24,149	—	—	24,149	—		
Accounts receivable, net of allowance for uncollectibles of \$34,500	—	—	—	354,801	—	—	—	354,801	349,360		
Prepaid expenses	10,000	—	—	—	—	—	—	10,000	10,000		
Due from other funds	350,973	—	3,001	—	—	—	—	353,974	361,246		
Due from other governments	17,850	312,800	—	—	—	—	—	330,650	—		
Inventory of supplies, at cost	—	—	—	114,975	—	—	—	114,975	128,183		
Restricted assets - cash	—	—	—	—	11,436	—	—	11,436	10,885		
Property and equipment	—	—	—	—	—	—	—	—	—		
Buildings and improvements	—	—	—	2,146,947	—	—	—	2,745,283	4,892,230		
Equipment	—	—	—	1,018,925	—	—	—	364,168	1,383,093		
Accumulated depreciation	—	—	—	(1,463,682)	—	—	—	—	(1,463,682)		
Amount to be provided for retirement of general long-term debt	—	—	—	—	—	—	1,660,000	—	1,660,000		
Total assets	\$ 439,462	\$ 725,932	\$ 6,326	\$2,172,166	\$ 44,386	\$1,660,000	\$3,109,451	\$8,157,723	\$7,597,168		

SULLIVAN COUNTY  
COMBINED FINANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1987

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPE		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST AND AGENCY FUND	GENERAL LONG-TERM DEBT	GENERAL ASSETS	1987	1986
Liabilities									
Vouchers payable	\$ 305,490	\$ 752	\$ 6,326	\$ 26,976	\$ —	\$ —	\$ —	\$ 339,544	\$ 257,544
Accrued liabilities	180,106	—	—	—	—	—	—	180,106	124,231
Compensated absences payable	—	—	—	83,695	—	—	—	83,695	73,660
Due to other governments	—	91,259	—	—	—	—	—	91,259	203,842
Due to patients	—	—	—	—	4,458	—	—	4,458	4,231
Due to other funds	3,001	22,948	—	328,025	—	—	—	353,974	361,246
Long-term debt	—	—	—	—	—	300,000	—	300,000	—
General obligation bonds	—	—	—	69,000	—	1,360,000	—	1,429,000	1,743,000
Total liabilities	488,597	114,959	6,326	507,696	4,458	1,660,000	—	2,782,036	2,767,754
Fund equity									
Contributed capital	—	—	—	1,549,495	—	—	—	1,549,495	1,474,130
Investment in fixed assets	—	—	—	—	—	—	3,109,451	3,109,451	2,941,488
Reserved funds									
Reserved for inventory	—	—	—	114,975	—	—	—	114,975	128,183
Reserved for encumbrances	—	610,973	—	—	6,978	—	—	617,951	183,005
Unrestricted funds									
Designated for future expenditures	—	—	—	—	32,950	—	—	32,950	73,762
Undesignated (deficiency)	(49,135)	—	—	—	—	—	—	(49,135)	28,846
Total fund equity	(49,135)	610,973	—	1,664,470	39,928	—	3,109,451	5,375,687	4,829,414
Total liabilities and equity	\$ 439,462	\$ 725,932	\$ 6,326	\$2,172,166	\$ 44,386	\$1,660,000	\$3,109,451	\$8,157,723	\$7,597,163

The accompanying notes are an integral part of this statement



SULLIVAN COUNTY

COMBINED STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE AND PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1987

	General Fund				Special Revenue Fund				Enterprise Fund			
	Budget	Actual	Variance		Budget	Actual	Variance		Budget	Actual	Variance	
			Favorable	- Unfavorable			Favorable	- Unfavorable			Favorable	- Unfavorable
Revenues												
Registrar of deeds - fees	\$ —	\$ —	\$ —	—	\$ 210,000	\$ 221,867	\$ 11,867	—	\$ —	\$ —	\$ —	—
Sheriff's writ fees	47,000	50,941	3,941	—	—	—	—	—	—	—	—	—
Miscellaneous income	500	1,667	1,167	—	—	—	—	—	2,000	2,575	575	—
Nursing home income	—	—	—	—	—	—	—	—	—	—	—	—
State welfare	—	—	—	—	—	—	—	—	3,245,941	3,246,586	100,645	—
Private	—	—	—	—	—	—	—	—	922,755	809,572	-113,183	—
Maple Hill - private	—	—	—	—	—	—	—	—	51,100	37,419	-13,681	—
Maple Hill - welfare	—	—	—	—	—	—	—	—	51,462	62,076	10,614	—
Cafeteria	—	—	—	—	—	—	—	—	52,000	42,726	-9,274	—
Reimbursement - vocational rehabilitation	—	—	—	—	—	—	—	—	51,500	31,019	-20,481	—
Rental income	—	—	—	—	—	—	—	—	28,684	20,519	-8,165	—
Medical billing income	—	—	—	—	—	—	—	—	20,000	19,107	-893	—
Administrative services	—	—	—	—	—	—	—	—	27,848	4,492	-23,356	—
Meals reimbursement	—	—	—	—	—	—	—	—	61,000	63,334	2,334	—
State reimbursement - courts	61,536	79,386	17,850	—	—	—	—	—	—	—	—	—
County jail income	32,000	30,243	-1,757	—	—	—	—	—	—	—	—	—
County farm income	—	—	—	—	—	—	—	—	—	—	—	—
Hone and jail services	4,700	3,165	-1,535	—	—	—	—	—	—	—	—	—
Other	61,116	40,839	-20,277	—	—	—	—	—	—	—	—	—
Interest income	100,000	93,109	-6,891	—	—	9,339	9,339	—	—	—	—	—
Interest income transferred in	5,000	14,481	9,481	—	—	—	—	—	—	—	—	—
State incentive monies	28,000	37,345	9,345	—	—	—	—	—	—	—	—	—
Area community service	2,300	2,394	94	—	—	—	—	—	—	—	—	—
Extradition reimbursement	—	65	65	—	—	—	—	—	—	—	—	—
Insurance refunds	25,000	48,531	23,531	—	—	—	—	—	—	—	—	—
New Hampshire gas tax refund	900	908	8	—	—	—	—	—	—	—	—	—

	General Fund			Special Revenue Fund			Enterprise Fund		
	Budget	Actual	Variance Favorable - Unfavorable	Budget	Actual	Variance Favorable - Unfavorable	Budget	Actual	Variance Favorable - Unfavorable
Revenue from state -	11,500	14,264	2,764	—	—	—	—	—	—
Sheriff's department	—	—	—	39,000	43,290	4,290	—	—	—
Revenue sharing funds	—	—	—	600,000	617,000	17,000	—	—	—
Community development grant	—	—	—	—	—	—	—	—	—
Surplus from prior year	28,845	28,845	—	—	—	—	—	—	—
	408,397	446,183	37,786	849,000	891,496	42,496	4,514,290	4,467,273	-47,017
Taxes	3,946,097	3,946,097	—	—	—	—	—	—	—
	4,354,494	4,392,280	37,786	849,000	891,496	42,496	4,514,290	4,467,273	-47,017
Total revenue									
Expenditures									
General government	84,782	84,536	246	—	—	—	—	—	—
Commissioner's office	3,560	3,475	85	—	—	—	—	—	—
Treasurer	12,500	12,362	138	—	—	—	—	—	—
Auditors	41,127	41,086	41	—	—	—	—	—	—
Business manager	28,000	36,132	-8,132	—	—	—	—	—	—
58 monies	—	3,591	-3,591	—	—	—	—	—	—
Payroll	80,463	76,668	3,795	—	—	—	—	—	—
County attorney	—	—	—	144,597	146,260	-1,663	—	—	—
Registrar of Deeds	3,000	2,022	978	—	—	—	—	—	—
Registrar of Probate	213,138	206,955	6,183	—	—	—	—	—	—
Sheriff's department	5,000	6,776	-1,776	—	—	—	—	—	—
Medical Referee	27,237	22,828	4,409	—	—	—	—	—	—
Maintenance of courthouse	—	—	—	—	—	—	—	—	—
Maintenance of records	8,385	7,895	490	—	—	—	—	—	—
building	15,000	15,000	—	—	—	—	—	—	—
Dispatch center study	1,590,264	1,733,846	-143,582	—	—	—	—	—	—
Public welfare									

(continued)

(continued from previous page)

	General Fund			Special Revenue Fund			Enterprise Fund		
	Budget	Actual	Variance Favorable - Unfavorable	Budget	Actual	Variance Favorable - Unfavorable	Budget	Actual	Variance Favorable - Unfavorable
County building	52,447	42,967	9,480	—	—	—	—	—	—
County Nursing Home	—	—	—	—	—	—	1,220,363	1,166,338	54,025
Administration	—	—	—	—	—	—	684,249	718,760	-34,511
Dietary	—	—	—	—	—	—	2,009,970	1,970,618	39,352
Nursing care	—	—	—	—	—	—	92,303	75,485	16,818
Maple Hill	—	—	—	—	—	—	511,825	536,705	-24,880
Operation of plant	—	—	—	—	—	—	432,615	424,008	8,607
Housekeeping & laundry	—	—	—	—	—	—	88,500	77,216	11,284
Physician and pharmacy	—	—	—	—	—	—	4,400	5,219	-819
Special services	—	—	—	—	—	—	142,011	132,351	9,660
Therapy	—	—	—	—	—	—	—	—	—
County jail	585,285	601,447	-16,162	—	—	—	—	—	—
County farm & woodlands	127,425	116,009	11,416	—	—	—	—	—	—
Special grants	331,300	331,300	—	—	—	—	—	—	—
Community block grant	—	—	—	—	—	—	—	—	—
Transfer of interest income	—	—	—	—	6,068	-6,068	—	—	—
Expenditures	—	—	—	—	6,026	-6,026	—	—	—
Encumbrances	—	—	—	600,000	610,973	-10,973	—	—	—
Debt service	—	—	—	—	—	—	—	—	—
Interest	261,038	262,643	-1,605	—	—	—	—	—	—
Principal - bonded debt	314,000	314,000	—	—	—	—	—	—	—
Delegation expenses	3,000	2,619	381	—	—	—	—	—	—
Total expenditures	3,786,951	3,924,157	-137,206	744,597	769,327	-24,730	5,186,236	5,106,700	79,536
Revenues over (under)									
expenditures	\$ 567,543	\$ 468,123	\$ -99,420	\$ 104,403	\$ 122,169	\$ 17,766	\$ -671,946	\$ -639,427	\$ -32,519

The accompanying notes are an integral part of this statement



SULLIVAN COUNTY  
COMBINED STATEMENT OF REVENUES AND EXPENDITURES -  
ALL GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1987

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST AND AGENCY FUND	1987	1986
Revenues						
Taxes	\$3,946,097	\$ —	\$ —	\$ —	\$3,946,097	\$2,978,326
Fines and fees	50,941	221,867	—	—	272,808	254,194
Charges for products and services	74,247	—	—	—	74,247	212,865
Intergovernmental	131,903	319,234	—	—	451,137	167,095
Interest	93,109	9,339	7,597	2,209	112,254	114,109
Miscellaneous	52,657	300,000	—	4,119	356,776	115,864
Total revenues	4,348,954	850,440	7,597	6,328	5,213,319	3,842,453
Expenditures						
Current - general government	214,660	146,260	—	—	360,920	337,815
- public safety	894,957	—	—	—	894,957	783,931
- health and welfare	1,733,846	—	—	—	1,733,846	1,297,850
- miscellaneous	483,441	—	—	6,085	489,526	471,985
Capital outlay	17,684	6,031	142,903	—	166,618	430,592
Debt service						
Principal retirement	245,000	—	—	—	245,000	245,000
Interest and fiscal charges	256,088	—	—	—	256,088	266,432
Total expenditures	3,845,676	152,291	142,903	6,085	4,146,955	3,833,605
Excess revenues over (under) expenditures	503,278	698,149	(135,306)	243	1,066,364	8,848
Other financial sources (uses)						
Operating transfers in	125,891	35,807	3,001	—	164,699	288,800
Operating transfers out	(707,150)	(199,671)	(8,413)	—	(915,234)	(862,133)
Total other financial sources (uses)	(581,259)	(163,864)	(5,412)	—	(750,535)	(573,333)
Excess of revenues and other financial sources over (under) expenditures and other financial uses	\$ (77,981)	\$ 534,285	\$ (140,718)	\$ 243	\$ 315,829	\$ (564,485)

The accompanying notes are an integral part of this statement.

SULLIVAN COUNTY  
COMBINED STATEMENT OF REVENUE AND EXPENSES -  
PROPRIETARY FUND AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1987

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	NONEXPENDABLE TRUST	DECEMBER 31, 1987	1986
Operating revenues				
Charges for services				
State welfare	\$3,408,662	\$ --	\$3,408,662	\$2,975,438
Private	846,991	--	846,991	941,959
Contributions	--	2,426	2,426	1,747
Interest		219	219	431
Miscellaneous	211,620	--	211,620	153,226
Total operating revenues	<u>4,467,273</u>	<u>2,645</u>	<u>4,469,918</u>	<u>4,072,801</u>
Operating expenses				
Personal services	3,070,596	--	3,070,596	2,894,299
Contractual services	184,072	--	184,072	111,402
Supplies and office expenses	138,552	--	138,552	142,397
Heat, light and power	161,099	--	161,099	127,552
Depreciation	128,057	--	128,057	110,019
Payroll and other taxes	221,287	--	221,287	211,155
Food	340,526	--	340,526	254,129
Repairs and maintenance	116,330	--	116,330	63,341
Employee benefits	552,078	--	552,078	423,795
Bad debts	19,333	--	19,333	9,358
Telephone	17,480	--	17,480	21,638
Miscellaneous	16,173	2,321	18,494	16,930
Insurance	93,672	--	93,672	60,918
Medicine	89,841	--	89,841	57,681
Total operating expenses	<u>5,149,096</u>	<u>2,321</u>	<u>5,151,417</u>	<u>4,504,614</u>
Interest expense	<u>6,555</u>	<u>--</u>	<u>6,555</u>	<u>9,832</u>
Income (Loss) before operating transfers	(688,378)	324	(688,054)	(441,645)
Operating transfers from General Fund	<u>750,535</u>	<u>--</u>	<u>750,535</u>	<u>573,333</u>
Net income (loss)	<u>\$ 62,157</u>	<u>\$ 324</u>	<u>\$ 62,481</u>	<u>\$ 131,688</u>

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY  
COMBINED STATEMENT OF CHANGES IN FUND BALANCES -  
ALL FUND TYPES AND ACCOUNT GROUPS  
FOR THE YEAR ENDED DECEMBER 31, 1987

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPE			FIDUCIARY FUND TYPES			ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	NURSING HOME	NURSING HOME CONTRIBUTED CAPITAL	NURSING HOME RESERVE FOR INVENTORIES	EXPENDABLE TRUST	NON-EXPENDABLE TRUST	GENERAL FUNDED ASSETS	1987	1986		
Fund balances, beginning of year	\$ 28,846	\$ 76,688	\$ 140,718	\$ —	\$1,474,130	\$ 128,183	\$ 32,707	\$ 6,654	\$2,941,488	\$4,829,414	\$4,965,092		
Excess of revenue and other financing sources over (under) expenditures and other financial uses	(77,981)	534,285	(140,718)	62,157	—	—	243	324	—	378,310	(432,797)		
Retirement of fixed assets	—	—	—	—	—	—	—	—	—	—	(101,119)		
Increase in compensated absence liability	—	—	—	10,035	(10,035)	—	—	—	—	—	—		
Capital outlay - purchase and adjustments of fixed assets	—	—	—	(144,457)	144,457	—	—	—	167,963	167,963	398,238		
Capital transfers - retirement of bonds	—	—	—	(69,000)	69,000	—	—	—	—	—	—		
Transfer of depreciation to contributed capital	—	—	—	128,057	(128,057)	—	—	—	—	—	—		
Changes in inventory	—	—	—	13,208	—	(13,208)	—	—	—	—	—		
Fund balances, end of year	\$ (49,135)	\$ 610,973	\$ —	\$ —	\$1,549,495	\$ 114,975	\$ 32,950	\$ 6,978	\$3,109,451	\$5,375,687	\$4,829,414		

The accompanying notes are an integral part of this statement



SULLIVAN COUNTY  
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -  
PROPRIETARY FUND AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1987

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	NONEXPENDABLE TRUST	DECEMBER 31, 1987	DECEMBER 31, 1986
Sources of working capital				
Operations -				
Income (loss) before operating transfers	\$ (688,378)	\$ 324	\$ (688,054)	\$ (441,644)
Depreciation not requiring outlay of working capital	<u>128,057</u>	<u>--</u>	<u>128,057</u>	<u>110,019</u>
Working capital provided by (used in) operations	(560,321)	324	(559,997)	(331,625)
Increase in compensated absences payable	10,035	--	10,035	19,101
Operating transfers from General Fund	<u>750,535</u>	<u>--</u>	<u>750,535</u>	<u>573,333</u>
Total sources of working capital	200,249	324	200,573	260,809
Uses of working capital				
Additions to property and equipment	<u>144,457</u>	<u>--</u>	<u>144,457</u>	<u>184,949</u>
Net increase in working capital	<u>\$ 55,792</u>	<u>\$ 324</u>	<u>\$ 56,116</u>	<u>\$ 75,860</u>
Elements of net increase (decrease) in working capital				
Cash	\$ --	\$ 324	\$ 324	\$ (577)
Accounts receivable	11,666	--	11,666	(103,974)
Inventory of supplies	(13,208)	--	(13,208)	7,437
Vouchers payable	17,914	--	17,914	58,282
Due to other funds	(29,580)	--	(29,580)	45,692
Bonds payable	<u>69,000</u>	<u>--</u>	<u>69,000</u>	<u>69,000</u>
Net increase in working capital	<u>\$ 55,792</u>	<u>\$ 324</u>	<u>\$ 56,116</u>	<u>\$ 75,860</u>

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1987

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying general purpose financial statements of Sullivan County (the County) are presented in accordance with generally accepted accounting principles. The amounts shown in the "Total (Memorandum Only)" column of the accompanying combined financial statements are presented only to facilitate financial analysis and are not the equivalent of consolidated financial statements.

The County, for financial reporting purposes, includes in this report all government departments, agencies, institutions, commissions, public authority or other government organizations that are controlled by or dependent on the Sullivan County Commissioners. Control by or dependence on the County was determined on the basis of control over the selection of management, influence on operations, accountability for fiscal matters, degree of financial interdependence and governing authority.

Accordingly, the financial statements presented herein do not include agencies which have been formed under applicable state laws as separate and distinct units apart from Sullivan County. Sullivan County Transit Company, Sullivan County Homemakers, Sullivan County Extension Service and Sullivan County Rehabilitation Center are specifically excluded from the County's financial statements.

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the County:

Governmental Funds

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of special revenue sources (other than capital projects) requiring separate accounting because of legal or regulatory provisions which restrict expenditures for specific purposes.

Capital Projects Fund - The Capital Projects Funds is used for the acquisition or construction of major capital facilities other than those of the Enterprise Fund. Resources of the Capital Projects Fund are derived principally from the proceeds of bond issues, and expenditures relate to the disbursement of these proceeds.

Proprietary Fund

Enterprise Fund - The Enterprise Fund is used to account for the operations of the Sullivan County Nursing Home (The County Home). The County Home provides a service to the general public on a continuing basis which is financed through user charges and reimbursement from the State of New Hampshire. Periodic determination of revenue earned, expenses incurred, and net income is appropriate for capital

maintenance, public policy, management control, accountability and cost reimbursement purposes.

#### Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Unrestricted trust funds are expendable trusts and accounted for as a governmental fund. Restricted trust funds are nonexpendable and accounted for as a proprietary fund.

Account Groups - Account Groups are not "funds" and are concerned only with the measurement of results of financial position. They are not involved with measurement of results of operations. Account Groups include:

General Fixed Asset Account Group - This group of accounts is established to account for all fixed assets of the County, other than those accounted for in the proprietary fund. General fixed assets are stated at cost. Where the original cost records are not available, the assets are recorded at the estimated historical cost. No depreciation has been provided on general fixed assets.

General Long-Term Debt Account Group - Long-term liabilities expected to be financed from general government are recorded in the general long-term debt account group. It is the County's intention to retire these bonds from the revenues generated by governmental funds. The bonds bear the full faith and credit of the County.

The County Home bonded debt expected to be retired from Enterprise revenues is recorded as a liability of the Enterprise Fund. The bonds bear the full faith and credit of the County and are not solely the obligation of The County Home.

The measurement focus of the General, Special Revenue and Capital Projects Funds is on the determination of and changes in financial position. This concept emphasizes the acquisition, use and balance of expendable available financial resources and related liabilities. These funds use the modified accrual method of accounting; revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. Expenditures, other than interest on long-term debt obligations and certain estimated liabilities recorded in the General Long-Term Debt Account Group, are recorded when the related liability is incurred. Outlays for inventory items are considered expenditures at the time of purchase. Outlays for property and equipment are considered expenditures when paid, and no provision is made for depreciation of property and equipment. Outlays for retirement of general long-term debt are recorded as expenditures when paid. The accrual basis of accounting is followed by the Enterprise Fund, whereby revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred. Outlays for inventory items are considered expenditures when consumed. Outlays for property and equipment are capitalized and depreciated. Outlays for retirement of general long-term debt are recorded as a reduction on the related liability.

Only the Enterprise Fund (The County Home) records inventory which consists of food and supplies. Inventory is recorded at the lower of cost or market on a first in, first out basis.

County Home property and equipment are stated at cost. Depreciation has been provided over the estimated useful lives using the straight-line method based upon the following estimated useful lives:

Buildings	40 years
Building improvements	10 - 20 years
Sewer treatment facility	25 years
Water system	20 years
Movable equipment	5 - 10 years

Employees of The County Home are allowed to carry over unused vacation pay into the next budget year; however, the vacation must be used prior to the employee's anniversary date of employment. Consequently, vacation pay earned but unused for County Home employees is recorded as a liability for compensated absences. All other County employees are not allowed to accumulate unused vacation pay after December 31, resulting in no liability at December 31. Sick leave is not vested; consequently, sick leave is recognized as an expense in the year it is paid.

Transactions that would be treated as revenue, expenditures or expenses if they involved organizations external to the governmental unit are accounted for as revenues, expenditures or expenses in the funds involved. Transactions which constitute reimbursement to a fund for expenditures or expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures or expenses in the fund that is reimbursed.

Nonrecurring or nonroutine transfers of equity between funds are treated as residual equity transfers and are reported as additions to or deductions from the beginning fund balance of governmental funds. Residual equity transfers to proprietary funds are treated as contributed capital and such transfers from proprietary funds are reported as reductions of retained earnings or contributed capital as is appropriate in the circumstances. All other transactions are treated as operating transfers and are included in the results of operations of both governmental and proprietary funds.

#### B. BUDGETARY BASIS OF ACCOUNTING

The County prepares its annual budget on a basis which is different from generally accepted accounting principles (GAAP basis). To provide a meaningful comparison of actual results with the budget, the combined statement of revenue and expenditures "budget and actual" is presented in accordance with the County's method (budget basis). The major differences between the budget and GAAP basis are as follows:

The budget recognizes as revenue surplus unrestricted funds brought forward from prior periods. GAAP records prior year surpluses as fund balances brought forward.

The budget recognizes the expenditure of federal revenue sharing and community development block grant funds when appropriated. GAAP records the expenditure when a liability is incurred.

The budget expenses outlays for capital additions of the Enterprise Fund. GAAP capitalizes these outlays.

The budget expenses outlays for supplies and inventories of the Enterprise Fund when purchased. GAAP expenses these items when consumed.



The budget does not provide for depreciation on Enterprise Fund fixed assets. GAAP provides for depreciation of these assets.

The budget expenses outlays from the General Fund for retirement of enterprise fund debt. GAAP records these as capital transfers of fund equity.

The budget expenses compensated absences when paid. GAAP expenses compensated absences when earned.

Adjustments necessary to convert the results of operations for the year on a GAAP basis to a budget basis are as follows:

	<u>Excess of Revenue Over (Under) Expenditures</u>			
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Fund</u>	<u>Total</u>
Revenues over (under) expenditures budget basis	\$ 468,123	\$ 122,169	\$(639,427)	\$( 49,135)
Prior year's surplus not recognized as revenue	(28,845)	(41,055)	--	(69,900)
Purchase of inventory not expensed	--	--	(13,208)	(13,208)
Capital outlays not expensed	--	--	144,457	144,457
Depreciation	--	--	(128,057)	(128,057)
Increase in liability for compensated absences	--	--	(10,035)	(10,035)
Encumbrances not expensed	--	610,973	(35,633)	575,340
Transfers from other funds	(5,000)	6,062	(6,475)	(5,413)
Note payments not expensed	<u>69,000</u>	<u>--</u>	<u>--</u>	<u>69,000</u>
Revenues over (under) expenditures GAAP basis	<u>\$ 503,278</u>	<u>\$ 698,149</u>	<u>\$(688,378)</u>	<u>\$ 513,049</u>

#### C. TAXES

In accordance with state law, the County Convention voted to raise taxes of \$3,946,097 for the year ended December 31, 1987. This tax was raised by the municipalities within the County of Sullivan. The proportionate share of each municipality was determined by the New Hampshire Department of Revenue Administration based on a population census, as follows:

<u>Municipality</u>	<u>Percentage</u>	<u>Amount</u>
Ackworth	2%	\$ 89,182
Charlestown	7	285,737
Claremont	27	1,077,442
Cornish	4	148,847
Croydon	2	62,112
Goshen	2	61,125
Grantham	11	453,288
Langdon	1	45,577
Lempster	2	81,684
Newport	12	451,710
Plainfield	5	190,518
Springfield	3	120,908
Sunapee	15	607,817
Unity	3	96,522
Washington	4	173,628
	<u>100%</u>	<u>\$3,946,097</u>

D. DUE TO/FROM OTHER GOVERNMENTS

Amounts due from other governments consist of \$17,850 due from the State of New Hampshire for courthouse rent and \$312,800 due in connection with a Community Development Block Grant received in 1987.

Amounts due to other governments consist of \$91,259 due to the State of New Hampshire by the Sullivan County Registrar of Deeds for fees collected on behalf of the State.

E. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets were as follows:

	Building & Improvements	Equipment
Balance, December 31, 1986	\$2,607,473	\$ 334,015
Additions	136,465	30,153
Adjustments	<u>1,345</u>	<u>--</u>
Balance, December 31, 1987	<u>\$2,745,283</u>	<u>\$ 364,168</u>

F. LONG-TERM DEBT

Long-term debt at December 31, 1987, consisted of the following:

\$300,000 bank debt, principal due in annual installments over five years, interest payable annually at 4.64%, unsecured \$ 300,000

\$1,395,000 Hospital Bond (issue date 1/1/69), principal due in annual installments over 20 years, interest payable semiannually at 4.75% (this issue is being serviced by the Enterprise Fund) 69,000

\$1,700,000 Building Improvement Bond (issue date 2/27/85) principal due in annual installments of \$170,000 over 10 years, interest payable semiannually at 8.1% (this issue is being serviced by the General Fund) 1,360,000  
\$1,729,000

The following is a summary of debt transactions for the year ended December 31, 1987:

	January 1, 1987	Additions (Retirements)	December 31 1987
Bank debt	\$ --	\$ 300,000	\$ 300,000
Hospital bond	138,000	(69,000)	69,000
Corrections bond	75,000	(75,000)	--
Building improvement bond	<u>1,530,000</u>	<u>(170,000)</u>	<u>1,360,000</u>
	<u>\$1,743,000</u>	<u>\$ (14,000)</u>	<u>\$1,729,000</u>

Future minimum payments are as follows:

1988	\$ 297,000
1989	230,000
1990	230,000
1991	230,000
1992	230,000
Thereafter	512,000

## G. RETIREMENT SYSTEM

All permanent full-time employees of the County hired subsequent to January 1, 1970, must participate in the State of New Hampshire retirement system after serving a probationary period. Under this plan, participants contribute annually a percentage of compensation which is fixed by law and dependent upon age when contribution begins. The County's contribution rate for normal cost of the plan is based on an actuarial valuation of the state plan and is set at a percentage of annual compensation for all employees.

The rates for 1987 were as follows:

	<u>January 1, 1987 to June 30, 1987</u>	<u>July 1, 1987 to December 31, 1987</u>
County contribution		
Sheriff's Deputies	7.74%	4.80%
All other employees	1.21%	2.94%
Employee contribution		
Sheriff's Deputies	9.30%	9.30%
All other employees	4.60%	4.60%

The total County and employee contribution for the year ended December 31, 1987, was \$155,872. The total statewide contributions for the fiscal year ended June 30, 1986, were approximately \$30,000,000.

Participants are generally allowed to retire at age 60 and, receive a monthly benefit equal to 1/60th of highest three years compensation. The present value of projected benefits is calculated using the projected benefit method. Actuarial information for the plan statewide at June 30, 1985, was as follows:

	<u>Police</u>	<u>Employees</u>
	(000's omitted)	
Actuarial value of present assets	\$ 115,644	\$ 193,240
Present value of future contributions		
Unfunded accrued liability	8,649	3,737
Other	<u>43,653</u>	<u>134,265</u>
Present value of benefits payable and expected to be payable	<u>\$ 167,946</u>	<u>\$ 331,242</u>

The unfunded accrued liability has been and is expected to be paid by State contributions in excess of those mentioned above. Funding is expected to be complete by 2005.

## H. COMMUNITY DEVELOPMENT BLOCK GRANT

During 1987 the County received a Community Development Block Grant. Under the terms of the grant the County must perform certain public health and safety improvements at The County Home. The cost of the improvements is expected to be \$634,000; \$317,000 provided by the grant and \$317,000 matched by the County. At December 31, 1987, the County has borrowed \$300,000 of its matching funds (see note F) and expects to accumulate the remaining \$17,000 through in-kind contributions of employees time. At December 31, 1987, \$4,200 had been received from the grant agency and \$6,026 had been expended. The remaining amounts are reflected in the accompanying financial statements as due from other governments and encumbrances payable.

I. INVESTMENTS

All County cash amounts are deposited in federally insured accounts. Investments of the Trust and Agency Fund, in uninsured mutual funds, are recorded at cost. The fair market value of the investments at December 31, 1987 was \$20,864.

J. CONTINGENCIES

The County has been named defendant in litigation alleging damage to property and person resulting from the operation of the sewage treatment plant at The County Home. The possibility of loss and the extent of loss has not been determined.





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